

SECTION 2. *And be it further enacted*, That it is the intention of the County Council that the sections, paragraphs, sentences, clauses and phrases of the Supplement hereby legalized are severable, and if any phrase, clause, sentence, paragraph or section of the Supplement hereby legalized shall be declared unconstitutional or otherwise invalid by the valid judgement or decree of a court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of the Supplement hereby legalized.

SECTION 3. *And be it further enacted*, That this Ordinance shall take effect forty-five (45) days from the date it becomes law.

APPROVED AND ENACTED: May 21, 1971.

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Bill No. 25-71

AN ORDINANCE to add new Section 17-706 to the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", to follow immediately after Section 17-705 thereof, to levy and impose a fuel tax; to provide for the rate and method of collection thereof; to provide penalties for failure to comply with the provisions of said section; and matters generally related thereto.

SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland*, That Section 17-706 be and it is hereby added to the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 7, "Miscellaneous Taxes", to read as follows:

Section 17-706.

(a) There is hereby levied and imposed a tax OF TWELVE PER CENT (12%) OF THE GROSS SALES PRICE ON ALL SALES, USE OR CONSUMPTION OF THE FUELS HEREINAFTER SET FORTH, SUCH TAX to be paid and collected as hereinafter provided ~~on all sales, use or consumption of the following fuels:~~ liquefied petroleum gas, anthracite coal, bituminous coal, and all OTHER grades or classes of oils used as fuel including, but not limited to, all blends or compounds of various grades or classes of oils, purchased, used or consumed within Anne Arundel County, Maryland.

(b) The tax hereby levied shall not apply to the sale or use or consumption of the following fuels:

(1) ~~Kerosene and No. 1 fuel oil, as these terms are commonly used and understood by the petroleum industry selling in the Anne Arundel County marketing area;~~ FUELS SOLD, USED OR CONSUMED IN A RESIDENTIAL DWELLING UNIT;

(2) ~~No. 2 fuel oil, as such term is commonly used and understood by the petroleum industry selling such fuel in the Anne Arun-~~